

**COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE
ADMINISTRATION**

January 19, 2021

5:00 p.m.

Chairman O'Neil called the meeting to order.

Matthew Normand, City Clerk, stated due to the COVID-19/Coronavirus crisis and in accordance with Governor Sununu's Emergency Order #12 pursuant to Executive Order 2020-04, this Committee is authorized to meet electronically.

The Clerk called the roll.

Present: Aldermen O'Neil, Gamache, Hirschmann (late), Barry (late), Terrio

Messrs.: M. Bogardus, S. Wickens

4. Update on the City's Revolving Loan Fund.

Sharon Wickens, Finance Officer, stated I don't have any specific comments this month on the report. If there is anything anyone has questions on, I would be happy to answer them.

Alderman Gamache moved to accept the report. Alderman Terrio duly seconded the motion. Chairman O'Neil called for a vote. Aldermen O'Neil, Gamache and Terrio voted yea. Aldermen Barry and Hirschmann were absent. The motion carried.

5. Communication from Michele Bogardus, Financial Analyst II, submitting Finance Department reports as follows:
 - Accounts Receivable over 90 days
 - Aging Report
 - Outstanding Receivables

Michele Bogardus, Financial Analyst II, stated my only comment on the over 90 days schedule is I did speak with Meghan at the EOC today and the FEMA amounts are still under review but they are expected in. I also spoke with IT about the \$82,000 that is on the report. That is a CIP project that is covered under the budget. They are just waiting to gather all of the information on the overtime before it is paid.

Alderman Terrio stated I have two questions. On page 5.5 of the agenda, Corcoran Environmental of \$24,182.43, are they out of business?

Ms. Bogardus replied they are out of business and this was actually presented back on March 6 by the Solicitor's Office to be written off. It was decided by the committee not to do that. I don't know if a rep from the Solicitor's Office is on the call to comment on this.

Peter Chiesa, Deputy Solicitor, stated Greg Muller has been tracking these people down. We are still doing research on any assets they may have in Maine. We are also exploring whether it would be recommended to bring suit against Corcoran in Maine. That would require retaining counsel that is qualified in Maine and we would have to do a calculation as to whether it would be worth incurring that expense based on what might be available even if we do get a judgment.

Alderman Terrio stated on page 5.10, I am surprised that UNH-Manchester owes us money that is over 90 days due. I am surprised that a state entity would not be paying their bills. Is that normal or is it something unusual?

Ms. Bogardus answered I didn't check on this. This is probably from parking permits and I can check with the Parking Manager tomorrow. I don't know if they turned in some of their permits because they are now holding classes virtually. I will check on this for you.

Chairman O'Neil asked if you find out anything can you just send an email to the committee members please.

Ms. Bogardus responded absolutely.

Chairman O'Neil stated welcome back Alderman Hirschmann.

Alderman Hirschmann stated it is good to be back. I was listening to Deputy Solicitor Chiesa and my question on the Corcoran issue was why don't we file suit in Hillsborough County North where the financial violation happened and make the Maine company come to us?

Deputy Solicitor Chiesa replied we can explore that option but if the assets are in Maine, we will have to go to Maine anyway. We are not aware of any assets that Corcoran has in NH. That was part of the evaluation that is still ongoing.

Chairman O'Neil asked can either you or Greg get something to us before the next meeting...maybe just an email explaining what has been done. If we can get rid of this, we should get rid of it. Based on Alderman Terrio's question, we could end up spending \$25,000 in legal fees up in Maine. Can either you or Greg send something out to us?

Deputy Solicitor Chiesa answered yes.

Alderman Terrio moved to accept the report. Alderman Hirschmann duly seconded the motion. Chairman O'Neil called for a vote. Aldermen O'Neil, Gamache, Hirschmann and Terrio voted yea. Alderman Barry was absent. The motion carried.

6. Communication from Sharon Wickens, Interim Finance Officer, regarding the City's Monthly Financial Report (unaudited) for the first six months of fiscal year 2021.

Ms. Wickens stated hopefully you have the report in front of you. The average unobligated balance percentage after six months should be 50%. All departments are within 10% of this benchmark with the exception of the City Clerk's Office, Information Systems and Public Works. The overall unobligated percentage after six months is 50.42%. That is compared to 48.03% a year ago. Health insurance costs are trending under budget through December. You can also see a comparison of retirement payouts through December in the middle of the page. Also, you will see the activity in the contingency account, which has a balance of \$691,293.88. Revenues for the first six months of FY21 are \$938,000 higher than a year ago. State revenues are \$2.9 million higher than this same period a year ago and that is primarily due to the state municipal aid that we received. Auto registrations are \$108,000 higher and school chargebacks are \$491,000. Offsetting the increase is lower building permits by \$1.3 million which we talk about every month. Comparing FY21 to FY20 when FY20 was an anomaly is not accurate but when you compare FY21 to FY19 and 18 for building permit receipts we are trending very close. Interest income is also down by \$302,000 and that is due to lower interest rates. Does anyone have any questions?

Alderman Terrio stated this looks favorable to the city. I don't see a final amount on page 15 but would it be safe to say we are a few million better than last year as far as money on hand?

Ms. Wickens asked as far as revenues.

Alderman Terrio answered on page 15 when you talk about the \$938,000, etc. would you say we are in a better position than last year by at least \$1 million.

Ms. Wickens replied right but keep in mind that \$2.9 million of that was municipal aid we received this year and we will not be getting that next year.

Alderman Hirschmann stated good job Sharon. The retirements are tracking fairly close and the fund balance that you are showing of \$1.5 million is really good. The city side is managing their finances pretty well and I wish the school district could figure it out on their end. We are doing pretty good on our side. The only thing I noticed is we are not getting the money for the school resource officers which was over \$300,000 and that is hurting us.

Ms. Wickens stated I think you are looking at the report that I am going to be submitted tonight and yes we are not getting the money for the school resource officers but you will notice that Police is showing an expenditure surplus which is offsetting some of that.

Alderman Hirschmann stated yes like I said good financial management by the department heads and on your end Sharon. Thank you very much.

Chairman O'Neil stated I don't know if Chief Aldenberg is on the call but I thought there were some school resource officers working on school related things at the high schools. Do you know? I can ask that off line to Chief Aldenberg or Assistant Chief Mangone.

Ms. Wickens stated I know that the school crossing guards went back to the school district but I don't know what they have for resource officers in the schools.

Chairman O'Neil stated I don't think we went crazy with revenues in Leon's department. There was at least one major project that we thought might be under construction partially and that was the CMC project. They have already made the first step in relocating Rite Aid and they tore down the old strip mall but it is not going to happen because of Covid. I shouldn't say it is not going to happen. It is not going to happen in this coming fiscal year for us I don't believe. I think everybody is doing a pretty good job.

Alderman Hirschmann moved to accept the report. Alderman Gamache duly seconded the motion. Chairman O'Neil called for a vote. The motion carried on a unanimous roll call vote.

There being no further business, Alderman Barry moved to adjourn. Alderman Hirschmann duly seconded the motion. Chairman O'Neil called for a vote. The motion carried on a unanimous roll call vote.

A True Record. Attest.

A handwritten signature in black ink, appearing to read "Matthew Normand". The signature is fluid and cursive, with a long horizontal stroke at the end.

Clerk of Committee



Sharon Y. Wickens
Interim Finance Officer

CITY OF MANCHESTER
Finance Department

January 8, 2021

Committee on Accounts, Enrollment & Revenue Administration
C/o Matthew Normand, City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Attached for your review is a summary of the City's revolving and recovery loan accounts.

Respectfully submitted,

Sharon Y. Wickens
Interim Finance Officer

Enc.

Loan #	Revolving Loan - City	Date	Maturity Date	Amount	Balance	Balance	Loan Activity
1	Maax Inc	5/29/2007	5/1/2019	\$210,000.00	\$90,804.61	\$0.00	
2	Dellisle Market	1/28/2010	10/15/2020	\$43,500.00	\$23,706.42	\$0.00	
3	Dellisle Market - Energy Loan	1/28/2010	8/15/2020	\$20,000.00	\$12,601.35	\$0.00	
4	Lazy Nicks	10/30/2009	10/30/2030	\$40,000.00	\$22,200.47	\$0.00	
5	Cedar & Oak	9/25/2008	1/1/2018	\$41,000.00	\$26,297.39	\$0.00	
				\$354,500.00	\$175,610.24	\$0.00	

SUMMARY NOTES:

Loans 1 thru 4 - Status current and in good standing.
Loan 5 - 30 days past due.

Loans 1 thru 4 - Status current and in good standing.
Loan 5 - 30 days past due.

Loan #	Revolving Loan - MDC	Original Loan Date	Loan Maturity Date	Original Loan Amount	Current Principal Balance	Current Interest Balance	Loan Activity
6	844 Elm St	12/12/2003	11/12/2018	\$250,000.00	\$76,112.02	\$290.28	
7	Ancient Fire Mead & Cider	12/7/2017	12/15/2022	\$50,000.00	\$23,612.39	\$98.38	
8	To Share Brewing Company	6/28/2018	7/15/2023	\$40,000.00	\$24,323.05	\$126.68	
9	Germania Front	1/20/2012	12/20/2022	\$500,000.00	\$119,401.26	\$665.66	
10	Palace Theatre Trust	1/24/2019	10/1/2029	\$1,686,622.04	\$1,686,622.04	\$0.00	Interest calculated quarterly on outstanding principal amount due; per diem rate equal to 2% per annum
				\$2,526,622.04	\$1,930,070.76	\$1,181.00	

Loans 6 thru 10 - Status current and in good standing.

Loan #	Recovery Loans - MDC	Original Loan Date	Loan Maturity Date	Original Loan Amount	Current Principal Balance	Current Interest Balance	Loan Activity
11	JJD Central, LLC	7/23/2020	10/1/2023	\$15,000.00	\$13,784.06	\$22.97	
12	Manchester Acupuncture Studio	7/23/2020	10/1/2023	\$10,000.00	\$0.00	\$0.00 paid in full 1/8/2021	
13	Sawaya Enterprises, Inc	7/23/2020	7/15/2023	\$25,000.00	\$23,808.45	\$39.68	
				\$50,000.00	\$37,592.51	\$62.65	

Loans 11 thru 13 - Status current and in good standing.



*Sharon Y. Wickens
Interim Finance Officer*

CITY OF MANCHESTER
Finance Department

January 8, 2021

Committee on Accounts, Enrollment & Revenue Administration
c/o Matthew Normand, City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Attached is a summary of the City's accounts receivable over 90 days as well as an aging report. Also included is a list of outstanding receivables that have been submitted to the City Solicitor for review and determination of collectability.

In summary outstanding receivables over 90 days totals \$927,364 out of \$2,029,821 billed. December's outstanding receivables totaled \$840,258 out of \$2,316,241 billed.

Please let me know if you have any questions or require further information.

Respectfully submitted,

Michele Bogardus
Financial Analyst II

Enc.

**Summary of Accounts Receivable Over 90 Days
by Department - with Previous Month's Comparative**

Total Receivables Over 90 Days		1/8/2021		12/4/2020	
	Dept Code	Over 90 Days	Over 90 Days	Over 90 Days	Over 90 Days
Airport	25	\$ 258,632.88	\$ 317,942.22		
EPD	27	\$ 40.00	\$ 40.00		
Parking Department	52	\$ 25,502.26	\$ 22,066.29		
Total Enterprise Funds		\$ 284,175.14	\$ 340,048.51		
Central Fleet Management	23	\$ 1,272.05	\$ 1,272.05		
Fire Department	30	\$ 232,901.60	\$ 232,744.05		
Health Department	41	\$ 72,502.74	\$ 71,127.93		
Highway	50, 51	\$ 113,419.36	\$ 112,343.67		
Parks & Recreation	65	\$ 7.57	\$ 7.57		
Police Department	33,34,35,36	\$ 214,403.35	\$ 74,031.93		
Welfare Department	60	\$ 8,682.60	\$ 8,682.60		
Total General Fund		\$ 643,189.27	\$ 500,209.80		
Grand Totals		\$ 927,364.41	\$ 840,258.31		
General Fund receivables over \$10,000 by customer					
Manchester Information Systems	33	\$ 82,786.56	\$ -	Police - RMS Training	
Liberty Utilities	34	\$ 17,559.51	\$ 14,684.38	Police - Extra Detail	
DPW	34	\$ 42,397.13	\$ 19,811.25	Police - Extra Detail	
FEMA	30	\$ 222,230.14	\$ 222,230.14	FEMA Reimbursement - In-process	
FEMA	33	\$ 38,602.93	\$ -	FEMA Reimbursement - In-process	
FEMA	41	\$ 70,270.50	\$ 70,270.50	FEMA Reimbursement - In-process	
FEMA	50	\$ 39,884.50	\$ 39,884.50	FEMA Reimbursement - In-process	
Corcoran Environmental	50	\$ 24,182.43	\$ 24,182.43	FEMA Reimbursement - In-process	
State of NH	50	\$ 32,208.96	\$ 32,208.96	Landfill Lease Payments - Refer to Solicitor	
Salter School of Nursing	52	\$ 12,705.00	\$ -	State of NH Grants - In-process	
Totals		\$ 582,827.66	\$ 423,272.16	Parking - Payment Expected	
Total General Fund receivables over 90 days less over \$10,000		\$ 60,361.61	\$ 76,937.64		

City of Manchester NH - Receivables
Over 90 Days as of 1/8/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
23	2507	MANCHESTER HOUSING AUTH	\$ 3,323.16	\$ 2,885.58	\$ -	\$ -	\$ -	\$ 437.58
23	17451	RYAN, MICHAEL	\$ 834.47	\$ -	\$ -	\$ -	\$ -	\$ 834.47
23 - CENTRAL FLEET TOTALS			\$ 4,157.63	\$ 2,885.58	\$ -	\$ -	\$ -	\$ 1,272.05
25	3814	BAE SYSTEMS	\$ 360.00	\$ 180.00	\$ -	\$ -	\$ -	\$ 180.00
25	19517	DELTA GLOBAL SERVICES-D	\$ 110.00	\$ 70.00	\$ -	\$ -	\$ -	\$ 40.00
25	7519	DOT-FAA/TSA-AMZ-110	\$ 134,170.00	\$ -	\$ -	\$ 39,370.00	\$ 19,050.00	\$ 75,750.00
25	19916	DTG OPERATIONS, INC	\$ 5,137.84	\$ 1,284.46	\$ -	\$ 1,284.46	\$ 1,284.46	\$ 1,284.46
25	22188	DTG OPERATIONS, INC (TH	\$ 694.90	\$ -	\$ -	\$ -	\$ -	\$ 694.90
25	20658	ENDEAVOR AIR	\$ 3,201.51	\$ -	\$ -	\$ -	\$ -	\$ 3,201.51
25	5157	HMSHOST CORPORATION	\$ 33,726.05	\$ 6,510.42	\$ -	\$ 8,258.94	\$ 6,058.99	\$ 12,897.70
25	33266	LEGACY AIRWAYS, LLC	\$ 11,798.54	\$ 3,725.86	\$ -	\$ 3,311.87	\$ 2,483.90	\$ 2,276.91
25	31117	PAULY, DOUGLAS	\$ 270.00	\$ -	\$ -	\$ 135.00	\$ -	\$ 135.00
25	27195	SKYWEST	\$ 915.17	\$ -	\$ -	\$ -	\$ -	\$ 915.17
25	4001	STATE GRANTS	\$ 250.99	\$ -	\$ -	\$ -	\$ -	\$ 250.99
25	4053	UNITED AIRLINES	\$ 356,616.08	\$ 65,203.28	\$ -	\$ 65,203.28	\$ 65,203.28	\$ 161,006.24
25 - AIRPORT TOTALS			\$ 547,251.08	\$ 76,974.02	\$ -	\$ 117,563.55	\$ 94,080.63	\$ 258,632.88
27	10064	SERVPRO OF MANCHESTER/D	\$ 40.00	\$ -	\$ -	\$ -	\$ -	\$ 40.00
27 - EPD TOTALS			\$ 40.00	\$ -	\$ -	\$ -	\$ -	\$ 40.00
30	28454	300 GAY ST ACQUISITION	\$ 1,716.75	\$ 1,080.00	\$ -	\$ -	\$ -	\$ 636.75
30	16889	323 CONCORD STREET, LLC	\$ 679.06	\$ 540.00	\$ -	\$ -	\$ -	\$ 139.06
30	30122	79 CARL DR. REALTY, LLC	\$ 2,724.30	\$ 1,080.00	\$ -	\$ -	\$ -	\$ 1,644.30
30	33014	AGREE LIMITED PARTNERSH	\$ 830.25	\$ 548.10	\$ -	\$ 4.05	\$ 4.05	\$ 274.05
30	32903	AT&T	\$ 109.00	\$ 3.00	\$ -	\$ 1.50	\$ 1.50	\$ 103.00
30	30102	BT PROPERTY LLC	\$ 1,620.00	\$ 1,080.00	\$ -	\$ -	\$ -	\$ 540.00
30	32930	CENTURY LINK	\$ 104.50	\$ -	\$ -	\$ -	\$ 1.50	\$ 103.00
30	2748	CVS ASSET PROTECTION SV	\$ 4,320.00	\$ 2,700.00	\$ -	\$ -	\$ -	\$ 1,620.00
30	8132-30	FEMA	\$ 222,230.14	\$ -	\$ -	\$ -	\$ -	\$ 222,230.14
30	7901	FERNANDO HILARION	\$ 540.00	\$ -	\$ -	\$ -	\$ -	\$ 540.00
30	7966	HARVEY INDUSTRIES	\$ 564.30	\$ -	\$ -	\$ -	\$ -	\$ 564.30
30	12818	JUNE SEVENTH LLC	\$ 2,160.00	\$ 1,080.00	\$ -	\$ -	\$ -	\$ 1,080.00
30	30113	LEROCQUE, KRISTINE	\$ 1,350.00	\$ 1,080.00	\$ -	\$ -	\$ -	\$ 270.00
30	27000	LRNCT LLC	\$ 2,415.00	\$ 63.00	\$ -	\$ 31.50	\$ 31.50	\$ 2,289.00
30	17580	MAHMOTORIC, MUHAREM	\$ 1,620.00	\$ 1,080.00	\$ -	\$ -	\$ -	\$ 540.00
30	33051	RYDER TRUCK RENTAL	\$ 775.14	\$ 546.76	\$ -	\$ 3.38	\$ -	\$ 225.00
30	16677	SUNBELT RENTALS	\$ 104.50	\$ -	\$ -	\$ -	\$ 1.50	\$ 103.00
30 - FIRE TOTALS			\$ 243,862.94	\$ 10,880.86	\$ -	\$ 40.43	\$ 40.05	\$ 232,901.60
33	21994	CELLULAR FREEDOM, INC	\$ 23.92	\$ 1.64	\$ -	\$ 0.32	\$ 0.32	\$ 21.64
33	24764	EZ APPLE REPAIRS PAWN L	\$ 1.36	\$ -	\$ -	\$ -	\$ -	\$ 1.36

City of Manchester NH - Receivables
Over 90 Days as of 1/8/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
33	8132-33	FEMA	\$ 44,702.62	\$ -	\$ -	\$ -	\$ 6,099.69	\$ 38,602.93
33	19086	GOOD STILL	\$ 736.86	\$ -	\$ -	\$ 9.58	\$ 9.58	\$ 717.70
33	40	MANCHESTER INFORMATION	\$ 98,252.96	\$ 12,562.00	\$ -	\$ -	\$ 2,904.40	\$ 82,786.56
33	2521	MANCHESTER POLICE DEPT	\$ 12,728.81	\$ 2,259.18	\$ -	\$ 1,686.59	\$ 7,654.44	\$ 1,128.60
33	19186	US GOLD & DIAMOND EXCHA	\$ 665.24	\$ 362.53	\$ -	\$ -	\$ 98.00	\$ 204.71
34	32754	ATLANTIC PAVING	\$ 4,075.75	\$ -	\$ -	\$ -	\$ -	\$ 4,075.75
34	30650	CONSOLIDATED COMMUNICAT	\$ 2,548.08	\$ 2,218.13	\$ -	\$ -	\$ -	\$ 329.95
34	29314	DUBOIS TREE	\$ 514.75	\$ 276.75	\$ -	\$ -	\$ -	\$ 238.00
34	10987	ERNIE'S EXCAVATION	\$ 8,730.46	\$ 4,443.38	\$ -	\$ 307.50	\$ 1,537.51	\$ 2,442.07
34	32878	FRIENDS OF ANDREW YANG	\$ 476.00	\$ -	\$ -	\$ -	\$ -	\$ 476.00
34	32541	KNIGHTS EXCAVATION	\$ 855.50	\$ -	\$ -	\$ -	\$ -	\$ 855.50
34	18609	LIBERTY UTILITIES, INC	\$ 49,707.15	\$ 27,166.14	\$ -	\$ -	\$ 4,981.50	\$ 17,559.51
34	3040	MALL OF NEW HAMPSHIRE	\$ 4,912.00	\$ 4,674.00	\$ -	\$ -	\$ -	\$ 238.00
34	2545	MANCHESTER FACILITIES D	\$ 246.00	\$ -	\$ -	\$ -	\$ -	\$ 246.00
34	2539	MANCHESTER HIGHWAY DEPT	\$ 73,823.63	\$ 922.50	\$ -	\$ 8,271.75	\$ 22,232.25	\$ 42,397.13
34	32934	MANCHESTER KIDNEY CENTE	\$ 2,142.00	\$ -	\$ -	\$ -	\$ -	\$ 2,142.00
34	5647	MCGARVEYS SALOON	\$ 258.00	\$ -	\$ -	\$ -	\$ -	\$ 258.00
34	23905	MEARS CONSTRUCTION	\$ 952.00	\$ -	\$ -	\$ -	\$ -	\$ 952.00
34	17616	NBC NEWS	\$ 7,140.00	\$ -	\$ -	\$ -	\$ -	\$ 7,140.00
34	33062	NEWMANS EXCAVATION	\$ 246.00	\$ -	\$ -	\$ -	\$ -	\$ 246.00
34	2213	OUR LADY OF CEDARS CHUR	\$ 297.50	\$ -	\$ -	\$ -	\$ -	\$ 297.50
34	64	SCHOOL ADMINISTRATIVE U	\$ 238.00	\$ -	\$ -	\$ -	\$ -	\$ 238.00
34	23700	SIEMENS	\$ 476.00	\$ -	\$ -	\$ -	\$ -	\$ 476.00
34	9601	SIGN GALLERY	\$ 327.25	\$ -	\$ -	\$ -	\$ -	\$ 327.25
34	32889	SIRIUS XM	\$ 1,071.00	\$ -	\$ -	\$ -	\$ -	\$ 1,071.00
34	15338	TD BANK	\$ 3,536.25	\$ -	\$ -	\$ -	\$ -	\$ 3,536.25
34	26740	TWIN STATE UTILITIES	\$ 638.00	\$ -	\$ -	\$ -	\$ -	\$ 638.00
34	29057	VERACITY CONSTRUCTION	\$ 1,497.70	\$ 7.88	\$ -	\$ 3.94	\$ 3.94	\$ 1,481.94
34	10381	WALMART	\$ 2,722.00	\$ 1,722.00	\$ -	\$ -	\$ -	\$ 1,000.00
34	24304	WHISKEY'S 20	\$ 1,290.00	\$ -	\$ -	\$ -	\$ -	\$ 1,290.00
34	3165	WMUR	\$ 3,504.25	\$ 2,552.25	\$ -	\$ -	\$ -	\$ 952.00
35	32548	AAA	\$ 11.35	\$ 0.30	\$ -	\$ 0.15	\$ 0.15	\$ 10.75
35	30778	BELLANTI, MICHAEL	\$ 13.90	\$ 0.30	\$ -	\$ 0.15	\$ 0.15	\$ 13.30
35	17349	BOYLE, SHAUGHNESSY & CA	\$ 0.15	\$ -	\$ -	\$ -	\$ -	\$ 0.15
35	31021	CLAIMS MANAGEMENT RESOU	\$ 0.15	\$ -	\$ -	\$ -	\$ -	\$ 0.15
35	16984	GEICO BFNJ CLAIMS	\$ 11.80	\$ 0.30	\$ -	\$ 0.15	\$ 0.15	\$ 11.20
35	20156	INJURY LAW CENTER	\$ 0.45	\$ -	\$ -	\$ -	\$ -	\$ 0.45
33, 34, 35, & 36 - POLICE TOTALS			\$ 329,374.84	\$ 59,169.28	\$ -	\$ 10,280.13	\$ 45,522.08	\$ 214,403.35

City of Manchester NH - Receivables
Over 90 Days as of 1/8/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
41	28345	COMMUNITY HEALTH ACCESS	\$ 5,029.58	\$ 4,067.21	\$ -	\$ -	\$ -	\$ 962.37
41	8132-41	FEMA	\$ 70,270.50	\$ -	\$ -	\$ -	\$ -	\$ 70,270.50
41	33077	NETWORK4HEALTH	\$ 1,269.87	\$ -	\$ -	\$ -	\$ -	\$ 1,269.87
41 - HEALTH TOTALS			\$ 76,569.95	\$ 4,067.21	\$ -	\$ -	\$ -	\$ 72,502.74
50	8018	AHRENT, JEFFREY	\$ 269.38	\$ -	\$ -	\$ -	\$ -	\$ 269.38
50	32661	ANNIELYS, SEDA	\$ 34.25	\$ -	\$ -	\$ -	\$ -	\$ 34.25
50	32051	ASPROGIANNIS, STYLIANOS	\$ 82.04	\$ -	\$ -	\$ -	\$ -	\$ 82.04
50	32987	AVELLA, MICHAEL	\$ 18.55	\$ 0.52	\$ -	\$ 0.26	\$ -	\$ 17.51
50	32988	BALDIZAN, FRANK	\$ 337.50	\$ -	\$ -	\$ -	\$ -	\$ 337.50
50	32989	BASHIR, REFAAT	\$ 84.65	\$ 2.36	\$ -	\$ 1.18	\$ -	\$ 79.93
50	32206	BASSETT, SHANNA	\$ 277.97	\$ -	\$ -	\$ -	\$ -	\$ 277.97
50	3321	BEAULIEU LINDQUIST REAL	\$ 1.57	\$ -	\$ -	\$ -	\$ -	\$ 1.57
50	32489	BEDDINGTON, LINDA	\$ 29.26	\$ -	\$ -	\$ -	\$ -	\$ 29.26
50	32376	BELMAIN, AMBER	\$ 8.74	\$ -	\$ -	\$ -	\$ -	\$ 8.74
50	18675	BIRCH HILL TERRACE	\$ 8.54	\$ -	\$ -	\$ -	\$ -	\$ 8.54
50	32530	BLACK WATER FIRE PROTEC	\$ 126.25	\$ -	\$ -	\$ -	\$ -	\$ 126.25
50	32123	BRACCIO, ZENANDRE S.	\$ 193.84	\$ -	\$ -	\$ -	\$ -	\$ 193.84
50	32585	BROWN, JEREMY	\$ 12.54	\$ -	\$ -	\$ -	\$ -	\$ 12.54
50	31636	BUZZELL, JAMES	\$ 86.14	\$ -	\$ -	\$ -	\$ -	\$ 86.14
50	32642	CABALLERY CONSTRUCTION	\$ 53.81	\$ -	\$ -	\$ -	\$ -	\$ 53.81
50	30199	CASIANO, ANTHONY	\$ 115.64	\$ -	\$ -	\$ -	\$ -	\$ 115.64
50	32868	CHENEVERT, PATTI	\$ 80.00	\$ -	\$ -	\$ -	\$ -	\$ 80.00
50	32286	COLON, JOSE	\$ 69.27	\$ -	\$ -	\$ -	\$ -	\$ 69.27
50	10626	CORCORAN ENVIRONMENTAL	\$ 24,182.43	\$ -	\$ -	\$ -	\$ -	\$ 24,182.43
50	32757	CORCORAN, JEFFREY	\$ 27.75	\$ -	\$ -	\$ -	\$ -	\$ 27.75
50	31952	CUMMINGS, STEPHEN	\$ 73.16	\$ -	\$ -	\$ -	\$ -	\$ 73.16
50	32758	CYR, SYNDEE	\$ 55.00	\$ -	\$ -	\$ -	\$ -	\$ 55.00
50	11068	DEBRIS DOCTORS, LLC	\$ 3.29	\$ -	\$ -	\$ -	\$ -	\$ 3.29
50	33023	DELISLE, VIVIAN	\$ 55.00	\$ -	\$ -	\$ -	\$ -	\$ 55.00
50	33007	DENIS, NICOLE	\$ 18.55	\$ 0.52	\$ -	\$ 0.26	\$ -	\$ 17.51
50	31953	DESJARLAIS, STEPHEN	\$ 51.22	\$ -	\$ -	\$ -	\$ -	\$ 51.22
50	28282	DICAMPO, MARK C.	\$ 7.62	\$ -	\$ -	\$ -	\$ -	\$ 7.62
50	32669	DONOVAN, ADAM	\$ 0.15	\$ -	\$ -	\$ -	\$ -	\$ 0.15
50	28287	DOUGLAS, THOMAS	\$ 18.60	\$ -	\$ -	\$ -	\$ -	\$ 18.60
50	32536	DROUIN, JOHN	\$ 141.10	\$ -	\$ -	\$ -	\$ -	\$ 141.10
50	7031	DUPONT, PIERRE	\$ 0.34	\$ -	\$ -	\$ -	\$ -	\$ 0.34
50	30213	DUTCH, JEFFREY	\$ 43.10	\$ -	\$ -	\$ -	\$ -	\$ 43.10
50	32980	EASTMAN, CASSANDRA	\$ 23.90	\$ 0.66	\$ -	\$ 0.33	\$ -	\$ 22.58

City of Manchester NH - Receivables
Over 90 Days as of 1/8/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
50	31144	EAVES, JOSHUA	\$ 44.20	\$ -	\$ -	\$ -	\$ -	\$ 44.20
50	32524	EVERGREEN MANAGEMENT GR	\$ 555.05	\$ 553.65	\$ -	\$ -	\$ -	\$ 1.40
50	3127	EVERSOURCE	\$ 37.47	\$ 17.61	\$ -	\$ -	\$ -	\$ 19.86
50	8132-50	FEMA	\$ 39,884.50	\$ -	\$ -	\$ -	\$ -	\$ 39,884.50
50	28837	FITZGERALD, RYAN	\$ 62.08	\$ -	\$ -	\$ -	\$ -	\$ 62.08
50	33021	FOURNIER, NOAH	\$ 133.02	\$ 3.76	\$ -	\$ 1.88	\$ 1.88	\$ 125.50
50	32675	FREEMAN, JOE	\$ 109.95	\$ -	\$ -	\$ -	\$ -	\$ 109.95
50	32192	FURMAN, DAVID	\$ 82.29	\$ -	\$ -	\$ -	\$ -	\$ 82.29
50	32348	GADSBY, DAVID	\$ 64.90	\$ -	\$ -	\$ -	\$ -	\$ 64.90
50	32935	GAGNON, JAMES	\$ 41.98	\$ 1.16	\$ -	\$ 0.58	\$ 0.58	\$ 39.66
50	31599	GAUDET, SCOTT J.	\$ 66.65	\$ -	\$ -	\$ -	\$ -	\$ 66.65
50	31031	GAW, ADAM K.	\$ 192.74	\$ -	\$ -	\$ -	\$ -	\$ 192.74
50	29447	GIBNEY, JOSEPH	\$ 42.30	\$ -	\$ -	\$ -	\$ -	\$ 42.30
50	27612	GILES, JOSHUA	\$ 374.39	\$ -	\$ -	\$ -	\$ -	\$ 374.39
50	31954	GINGRAS, ROBERTA	\$ 194.50	\$ -	\$ -	\$ -	\$ -	\$ 194.50
50	3148	HANOVER HILL SIDING	\$ 0.39	\$ -	\$ -	\$ -	\$ -	\$ 0.39
50	30200	HANSON, MICHAEL THOMAS	\$ 44.22	\$ -	\$ -	\$ -	\$ -	\$ 44.22
50	31053	HENDRICKS, JAMES	\$ 16.84	\$ -	\$ -	\$ -	\$ -	\$ 16.84
50	25408	HERRON, DUSTIN	\$ 26.58	\$ -	\$ -	\$ -	\$ -	\$ 26.58
50	31533	HILARY, HENRY	\$ 23.42	\$ -	\$ -	\$ -	\$ -	\$ 23.42
50	32370	HINSE, BRYAN	\$ 219.90	\$ -	\$ -	\$ -	\$ -	\$ 219.90
50	11438	HOOKSETT PAVING CO	\$ 12.25	\$ -	\$ -	\$ -	\$ -	\$ 12.25
50	33110	INOA, ALEX	\$ 5.16	\$ 0.16	\$ -	\$ -	\$ -	\$ 5.00
50	32936	IRWIN, MICHAEL	\$ 1.26	\$ 0.42	\$ -	\$ 0.21	\$ 0.21	\$ 0.42
50	32516	JACOME, AUGUSTUS	\$ 75.15	\$ -	\$ -	\$ -	\$ -	\$ 75.15
50	33109	JALBERT, BRIAN	\$ 49.44	\$ 1.44	\$ -	\$ -	\$ -	\$ 48.00
50	32983	JENSEN, AMY	\$ 41.10	\$ 1.14	\$ -	\$ 0.57	\$ 0.57	\$ 38.82
50	32676	KARGBO, ALHAJI	\$ 64.90	\$ -	\$ -	\$ -	\$ -	\$ 64.90
50	32255	KHAN, CHOUDHARY	\$ 1.58	\$ -	\$ -	\$ -	\$ -	\$ 1.58
50	32256	KRAUS, CARL	\$ 47.54	\$ -	\$ -	\$ -	\$ -	\$ 47.54
50	32666	LABRECQUE, PAUL	\$ 43.26	\$ -	\$ -	\$ -	\$ -	\$ 43.26
50	32505	LANDRY, BRANDON	\$ 26.72	\$ -	\$ -	\$ -	\$ -	\$ 26.72
50	32945	LANOIE, JON	\$ 28.59	\$ 0.78	\$ -	\$ 0.39	\$ 0.39	\$ 27.03
50	32482	LECLERC, LELAND	\$ 39.80	\$ -	\$ -	\$ -	\$ -	\$ 39.80
50	31052	LEMONS, KEVIN	\$ 71.10	\$ -	\$ -	\$ -	\$ -	\$ 71.10
50	18609-50	LIBERTY UTILITIES, INC	\$ 35,621.00	\$ 33,007.35	\$ -	\$ 12.14	\$ 105.75	\$ 2,495.76
50	17579	LODI TRUST	\$ 56.83	\$ -	\$ -	\$ -	\$ -	\$ 56.83
50	32483	LOGIACCCO, FRANCESCO	\$ 13.33	\$ -	\$ -	\$ -	\$ -	\$ 13.33

City of Manchester NH - Receivables
Over 90 Days as of 1/8/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
50	24278	LOGICO PROPERTIES, LLC	\$ 1.18	\$ -	\$ -	\$ -	\$ -	\$ 1.18
50	28432	LUCERO, JEFFREY	\$ 61.16	\$ -	\$ -	\$ -	\$ -	\$ 61.16
50	32283	MACDONALD, STANLEY	\$ 311.91	\$ 7.46	\$ -	\$ 3.73	\$ -	\$ 296.99
50	2545-50	MANCHESTER FACILITIES D	\$ 254.00	\$ -	\$ -	\$ -	\$ -	\$ 254.00
50	11485	MANCHESTER PARKING DIVI	\$ 664.67	\$ -	\$ -	\$ -	\$ -	\$ 664.67
50	2572	MANCHESTER TRANSIT AUTH	\$ 425.12	\$ -	\$ -	\$ -	\$ -	\$ 425.12
50	2557	MANCHESTER WATER WORKS	\$ 181,796.67	\$ 162,880.35	\$ -	\$ 5,645.12	\$ 9,961.37	\$ 3,309.83
50	32522	MAROTTO, DAVID	\$ 103.35	\$ -	\$ -	\$ -	\$ -	\$ 103.35
50	32778	MARSH, KELLY	\$ 30.00	\$ -	\$ -	\$ -	\$ -	\$ 30.00
50	32385	MARTINEZ, CHRISTINE	\$ 85.01	\$ -	\$ -	\$ -	\$ -	\$ 85.01
50	21532	MCCORMACK, BRYAN	\$ 227.56	\$ -	\$ -	\$ -	\$ -	\$ 227.56
50	8659	MCLAURIN ENTERPRISE	\$ 48.98	\$ -	\$ -	\$ -	\$ 16.69	\$ 32.29
50	32977	MEDIC, MELIHA	\$ 1.47	\$ -	\$ -	\$ -	\$ -	\$ 1.47
50	16490	METROPOLIS PROPERTY MAN	\$ 1.02	\$ -	\$ -	\$ -	\$ -	\$ 1.02
50	21692	MILL CITY ENERGY MICHAEL	\$ 3.13	\$ -	\$ -	\$ -	\$ -	\$ 3.13
50	31641	MILTNER, ERIC	\$ 27.40	\$ -	\$ -	\$ -	\$ -	\$ 27.40
50	32960	MOORE, BRUCE	\$ 49.58	\$ 1.36	\$ -	\$ 0.68	\$ -	\$ 46.86
50	32942	PERKINS, JOHN	\$ 0.18	\$ -	\$ -	\$ -	\$ -	\$ 0.18
50	11819	PETERSON, JAMES	\$ 108.54	\$ -	\$ -	\$ -	\$ -	\$ 108.54
50	30072	PIERSON, JASON	\$ 48.44	\$ -	\$ -	\$ -	\$ -	\$ 48.44
50	29310	POLTACK, GARRETT	\$ 98.00	\$ -	\$ -	\$ -	\$ -	\$ 98.00
50	31767	PRUSUTAM, NEPAL	\$ 119.26	\$ -	\$ -	\$ -	\$ -	\$ 119.26
50	33022	RAFAT, KAREEM	\$ 12.72	\$ 0.36	\$ -	\$ 0.18	\$ -	\$ 12.00
50	30809	RAYMOND, JAMES	\$ 61.88	\$ -	\$ -	\$ -	\$ -	\$ 61.88
50	32269	ROBICHAUD, DENNIS	\$ 115.46	\$ -	\$ -	\$ -	\$ -	\$ 115.46
50	31187	ROBINSON, JOSHUA	\$ 151.79	\$ -	\$ -	\$ -	\$ -	\$ 151.79
50	32411	ROCKWELL, DANA	\$ 0.36	\$ -	\$ -	\$ -	\$ -	\$ 0.36
50	7617	RONDEAU DEVELOPMENT, LL	\$ 153.88	\$ 4.18	\$ -	\$ 2.09	\$ 2.09	\$ 145.52
50	25009	ROTO-ROOTER OF NH	\$ 598.34	\$ 367.83	\$ -	\$ 203.00	\$ -	\$ 27.51
50	32908	RUIZ, JORGE	\$ 180.00	\$ -	\$ -	\$ -	\$ -	\$ 180.00
50	31009	SAFARI CONSTRUCTION MGM	\$ 5.25	\$ -	\$ -	\$ -	\$ -	\$ 5.25
50	32911	SALAMANCA, JESUS	\$ 166.25	\$ -	\$ -	\$ -	\$ -	\$ 166.25
50	32997	SAMPLE, JOSEPH R.	\$ 139.10	\$ 3.04	\$ -	\$ 1.52	\$ 1.52	\$ 133.02
50	29629	SANDBURY, NATHAN	\$ 246.20	\$ -	\$ -	\$ -	\$ -	\$ 246.20
50	29448	SCHUNEMANN, DAVID	\$ 92.55	\$ -	\$ -	\$ -	\$ -	\$ 92.55
50	32478	SCI EXCAVATING LLC.	\$ 8,110.40	\$ 6,933.42	\$ -	\$ 16.71	\$ 16.71	\$ 1,143.56
50	32401	SEGLAH, CLEMENCE	\$ 1.16	\$ -	\$ -	\$ -	\$ -	\$ 1.16
50	32909	SHABAKA, SHERIF	\$ 77.00	\$ -	\$ -	\$ -	\$ -	\$ 77.00

City of Manchester NH - Receivables
Over 90 Days as of 1/8/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
50	32962	SHEGANI, ALBI	\$ 28.59	\$ 0.78	\$ -	\$ 0.39	\$ -	\$ 27.03
50	32741	SILVENT, JOHN	\$ 70.85	\$ -	\$ -	\$ -	\$ -	\$ 70.85
50	8277	ST CYR, JOSEPH	\$ 4.58	\$ -	\$ -	\$ -	\$ 1.76	\$ 2.82
50	6633	ST PETERS HOME	\$ 586.00	\$ -	\$ -	\$ 50.75	\$ 339.50	\$ 195.75
50	4091	STATE OF NEW HAMPSHIRE	\$ 424,132.27	\$ 264,401.72	\$ -	\$ 113,768.40	\$ 13,753.19	\$ 32,208.96
50	8041	SYKES, WILLIAM	\$ 0.25	\$ -	\$ -	\$ -	\$ -	\$ 0.25
50	32746	TIERNEY, DOUGLAS	\$ 35.27	\$ -	\$ -	\$ -	\$ -	\$ 35.27
50	31855	TOSADO-NIEVES, PABLO	\$ 107.25	\$ -	\$ -	\$ -	\$ -	\$ 107.25
50	32480	TURSKI, TODD	\$ 100.47	\$ 2.56	\$ -	\$ 1.28	\$ 1.28	\$ 95.35
50	29627	TWIN STATE PROP. MAINT	\$ 166.16	\$ -	\$ -	\$ -	\$ -	\$ 166.16
50	19620	VEILLEUX, DAVID	\$ 86.23	\$ 2.23	\$ -	\$ 19.25	\$ -	\$ 64.75
50	32570	WEARE, DAVID	\$ 0.26	\$ -	\$ -	\$ -	\$ -	\$ 0.26
50	28289	WHITEMAN, LACY	\$ 6.44	\$ -	\$ -	\$ -	\$ -	\$ 6.44
50	28777	WORSLEY, MICHAEL K	\$ 9.64	\$ -	\$ -	\$ -	\$ -	\$ 9.64
50	33073	YADANI	\$ 5.24	\$ 0.16	\$ -	\$ 0.08	\$ -	\$ 5.00
50	31030	YOUNG, DAVID	\$ 34.18	\$ -	\$ -	\$ -	\$ -	\$ 34.18
50	27869	YOUNG, NOAH C	\$ 230.70	\$ -	\$ -	\$ -	\$ -	\$ 230.70
50	32947	ZENANDRE, BRACCIO	\$ 175.52	\$ 4.84	\$ -	\$ 2.42	\$ 2.42	\$ 165.84
50	32407	ZLOTRG, ALDIN	\$ 197.75	\$ -	\$ -	\$ -	\$ -	\$ 197.75
51	32509	CCMSI	\$ 3.35	\$ -	\$ -	\$ -	\$ -	\$ 3.35
50 & 51 - HIGHWAY TOTALS			\$ 725,567.50	\$ 468,201.82	\$ -	\$ 119,733.40	\$ 24,212.92	\$ 113,419.36
52	26464	ANDERSON, MELISSA	\$ 120.90	\$ -	\$ -	\$ -	\$ -	\$ 120.90
52	31834	ANDREW, CLAUS J.	\$ 255.00	\$ -	\$ -	\$ -	\$ -	\$ 255.00
52	27681	BENOIT, JESSICA	\$ 120.00	\$ -	\$ -	\$ -	\$ -	\$ 120.00
52	15146	BERGERON, ROLAND	\$ 120.00	\$ -	\$ -	\$ -	\$ -	\$ 120.00
52	29008	BLUER, JOSHUA	\$ 111.66	\$ -	\$ -	\$ -	\$ -	\$ 111.66
52	29663	BRASWELL, LAKEISHA	\$ 110.63	\$ -	\$ -	\$ -	\$ -	\$ 110.63
52	31542	BYRNE, KAREN	\$ 113.32	\$ -	\$ -	\$ -	\$ -	\$ 113.32
52	25382	CALIFARNO, SHARON	\$ 110.00	\$ -	\$ -	\$ -	\$ -	\$ 110.00
52	16680	CAVANAUGH, TIFFANY	\$ 55.00	\$ -	\$ -	\$ -	\$ -	\$ 55.00
52	31896	CHEDDAR & RYE	\$ 443.32	\$ 221.67	\$ -	\$ 110.00	\$ 110.00	\$ 1.65
52	23588	CONSTANT, RYAN	\$ 150.00	\$ -	\$ -	\$ -	\$ -	\$ 150.00
52	12388	COZZENS, MARY	\$ 120.00	\$ -	\$ -	\$ -	\$ -	\$ 120.00
52	27683	CROWLEY, BRIAN	\$ 55.00	\$ -	\$ -	\$ -	\$ -	\$ 55.00
52	29721	CRUZ, ZAMAIRA	\$ 55.00	\$ -	\$ -	\$ -	\$ -	\$ 55.00
52	31099	CURTIS, RICKY	\$ 55.00	\$ -	\$ -	\$ -	\$ -	\$ 55.00
52	32517	DANDI PRODUCTS	\$ 85.00	\$ -	\$ -	\$ -	\$ -	\$ 85.00
52	27905	DEFABIO, DEBRA	\$ 120.00	\$ -	\$ -	\$ -	\$ -	\$ 120.00

City of Manchester NH - Receivables
Over 90 Days as of 1/8/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
52	31157	DEKORNE, CATHERINE	\$ 120.00	\$ -	\$ -	\$ -	\$ -	\$ 120.00
52	30960	DIETER, DAVID	\$ 121.80	\$ -	\$ -	\$ -	\$ -	\$ 121.80
52	32201	DULCES BAKERY, LLC.	\$ 4.19	\$ 0.06	\$ -	\$ -	\$ -	\$ 4.13
52	27343	EMERSON, SAMANTHA	\$ 110.00	\$ -	\$ -	\$ -	\$ -	\$ 110.00
52	32969	FARGO, MICHAEL	\$ 225.81	\$ 2.49	\$ -	\$ 1.66	\$ 55.83	\$ 165.83
52	8132-52	FEMA	\$ 417.96	\$ -	\$ -	\$ -	\$ -	\$ 417.96
52	26745	FORREST TIMOTHY	\$ 200.00	\$ -	\$ -	\$ -	\$ -	\$ 200.00
52	32561	GAINOR, EDWARD	\$ 150.00	\$ -	\$ -	\$ -	\$ -	\$ 150.00
52	32248	GALGANO, MICHAEL	\$ 165.00	\$ -	\$ -	\$ -	\$ -	\$ 165.00
52	25506	GARNEAU, MARK	\$ 170.00	\$ -	\$ -	\$ -	\$ -	\$ 170.00
52	20842	GRICE, THOMAS	\$ 113.32	\$ -	\$ -	\$ -	\$ -	\$ 113.32
52	13921	JANELLE, PETER	\$ 170.00	\$ -	\$ -	\$ -	\$ -	\$ 170.00
52	29554	JEBUR, DIYAR	\$ 165.00	\$ -	\$ -	\$ -	\$ -	\$ 165.00
52	31900	JOHNSON, ERIN N.	\$ 255.00	\$ -	\$ -	\$ -	\$ -	\$ 255.00
52	31169	JOHNSON, JASON	\$ 170.00	\$ -	\$ -	\$ -	\$ -	\$ 170.00
52	6384	JOHNSON, KAREN	\$ 85.00	\$ -	\$ -	\$ -	\$ -	\$ 85.00
52	32651	JUST, ASHLEY	\$ 85.00	\$ -	\$ -	\$ -	\$ -	\$ 85.00
52	30187	KEANE, EMILY	\$ 114.15	\$ -	\$ -	\$ -	\$ -	\$ 114.15
52	29525	KELLY, EDWARD	\$ 165.00	\$ -	\$ -	\$ -	\$ -	\$ 165.00
52	32249	LLAMA, FRANK III	\$ 111.66	\$ -	\$ -	\$ -	\$ -	\$ 111.66
52	29557	LORENA'S CANTINA	\$ 113.30	\$ -	\$ -	\$ -	\$ -	\$ 113.30
52	27481	LOURES, SAMANTHA	\$ 56.66	\$ -	\$ -	\$ -	\$ -	\$ 56.66
52	32787	MACLAUGHLIN, VICTORIA	\$ 60.00	\$ -	\$ -	\$ -	\$ -	\$ 60.00
52	32761	MADHUMITHA, GOKA	\$ 85.00	\$ -	\$ -	\$ -	\$ -	\$ 85.00
52	31989	MARTIN, MIRANDA	\$ 255.00	\$ -	\$ -	\$ -	\$ -	\$ 255.00
52	32287	MCCARTHY, JAMES	\$ 85.00	\$ -	\$ -	\$ -	\$ -	\$ 85.00
52	28527	MCKENZIE, BRANDON	\$ 120.00	\$ -	\$ -	\$ -	\$ -	\$ 120.00
52	30420	MCKINNEY, MONICA	\$ 60.00	\$ -	\$ -	\$ -	\$ -	\$ 60.00
52	32379	MGB DEVELOPMENT GROUP,	\$ 2,815.39	\$ 1,396.93	\$ -	\$ -	\$ 1,375.00	\$ 43.46
52	18259	MIDTOWN CAFE LLC.	\$ 167.05	\$ 121.38	\$ -	\$ -	\$ -	\$ 45.67
52	32764	MILLER, LEE	\$ 60.00	\$ -	\$ -	\$ -	\$ -	\$ 60.00
52	28520	MONTEAGUDO, YASBEL	\$ 167.36	\$ -	\$ -	\$ -	\$ -	\$ 167.36
52	29558	MORENO, CHRISTIAN	\$ 165.00	\$ -	\$ -	\$ -	\$ -	\$ 165.00
52	31723	NAZARALI, MILA	\$ 62.70	\$ -	\$ -	\$ -	\$ -	\$ 62.70
52	31297	OGLEBAY, MISSY	\$ 60.00	\$ -	\$ -	\$ -	\$ -	\$ 60.00

City of Manchester NH - Receivables
Over 90 Days as of 1/8/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
52	18443	OTIS, MARK	\$ 55.00	\$ -	\$ -	\$ -	\$ -	\$ 55.00
52	26744	PACKARD, DEREK	\$ 255.00	\$ -	\$ -	\$ -	\$ -	\$ 255.00
52	32291	PALAZZO, ELIZABETH	\$ 220.00	\$ -	\$ -	\$ -	\$ -	\$ 220.00
52	32045	PALAZZOLA, JESSICA	\$ 85.00	\$ -	\$ -	\$ -	\$ -	\$ 85.00
52	32616	PAOLINI, LISA	\$ 340.00	\$ -	\$ -	\$ -	\$ -	\$ 340.00
52	32183	PEREIRA, JUSTIN	\$ 180.00	\$ -	\$ -	\$ -	\$ -	\$ 180.00
52	25578	PHILLIPS, MAGGIE	\$ 340.00	\$ -	\$ -	\$ -	\$ -	\$ 340.00
52	32612	PRM-RGM, LLC	\$ 510.00	\$ -	\$ -	\$ -	\$ -	\$ 510.00
52	31427	PROVENCHER, EMILY	\$ 170.00	\$ -	\$ -	\$ -	\$ -	\$ 170.00
52	25565	PUGLISI, ALEXANDRA	\$ 425.00	\$ 170.00	\$ 85.00	\$ 85.00	\$ 85.00	\$ 85.00
52	27051	RABEAH, SARMED	\$ 170.00	\$ -	\$ -	\$ -	\$ -	\$ 170.00
52	31830	RATCHFORD, ASHLEY	\$ 85.00	\$ -	\$ -	\$ -	\$ -	\$ 85.00
52	32282	RICE, PATRICIA	\$ 42.50	\$ -	\$ -	\$ -	\$ -	\$ 42.50
52	31786	RITCHE, JENNI	\$ 180.00	\$ -	\$ -	\$ -	\$ -	\$ 180.00
52	19825	SALTER SCHOOL OF NURSIN	\$ 13,276.77	\$ 381.18	\$ -	\$ 127.06	\$ 63.53	\$ 12,705.00
52	32901	SEBA, APELETE CURTIS J	\$ 355.00	\$ 170.00	\$ -	\$ 85.00	\$ 85.00	\$ 15.00
52	30169	SEWELL, JIMMY	\$ 110.00	\$ -	\$ -	\$ -	\$ -	\$ 110.00
52	30959	SOUCY, JOEL	\$ 510.00	\$ 170.00	\$ -	\$ 85.00	\$ 85.00	\$ 170.00
52	29521	ST. JOHN, MARY	\$ 165.00	\$ -	\$ -	\$ -	\$ -	\$ 165.00
52	11528	STRANGE, KAT	\$ 190.80	\$ 2.70	\$ -	\$ 2.70	\$ 2.70	\$ 182.70
52	20625	STUART, MARK	\$ 110.00	\$ -	\$ -	\$ -	\$ -	\$ 110.00
52	32613	SUSLAK, BRIAN	\$ 510.00	\$ 170.00	\$ -	\$ 85.00	\$ 85.00	\$ 170.00
52	26867	TOBIN, SHAWN	\$ 170.00	\$ -	\$ -	\$ -	\$ -	\$ 170.00
52	32341	TROIANI, GAYLE	\$ 60.90	\$ -	\$ -	\$ -	\$ -	\$ 60.90
52	31933	TSERONIS, ALEXANDRA	\$ 255.00	\$ -	\$ -	\$ -	\$ -	\$ 255.00
52	25595	TSERONIS, ERIN	\$ 255.00	\$ -	\$ -	\$ -	\$ -	\$ 255.00
52	4312	UNH-MANCHESTER	\$ 6,480.00	\$ 2,160.00	\$ -	\$ 1,080.00	\$ 1,080.00	\$ 2,160.00
52 - PARKING TOTALS			\$ 35,157.15	\$ 4,966.41	\$ -	\$ 1,661.42	\$ 3,027.06	\$ 25,502.26
60	8132-60	FEMA	\$ 8,682.60	\$ -	\$ -	\$ -	\$ -	\$ 8,682.60
60 - WELFARE TOTALS			\$ 67,840.14	\$ 59,149.97	\$ -	\$ -	\$ -	\$ 8,690.17
65	3575	MANCHESTER REGIONAL YOU	\$ 59,157.54	\$ 59,149.97	\$ -	\$ -	\$ -	\$ 7.57
65 - PARKS & RECREATION TOTALS			\$ 59,157.54	\$ 59,149.97	\$ -	\$ -	\$ -	\$ 7.57
GRAND TOTALS			\$ 2,029,821.23	\$ 686,295.15	\$ -	\$ 249,278.93	\$ 166,882.74	\$ 927,364.41

Submission for Solicitors Review
Account in Collections

**City of Manchester - Accounts Receivable
Submissions for Solicitor's Review**

Sent to Solicitor	Dept	Customer Name	Cust #	Invoice #	Invoice Dates	Original Amount	Remaining Balance	Finance Charges	Total Outstanding	Explanation / Determination
5/8/2017	CE	Mateo, Ernesto B	24593	9988634	11/25/2015	\$ 1,145.00	\$ 1,145.00	\$ 206.16	\$ 1,351.16	\$500 Bail Payment Received 7/22/19
3/29/2018	CE	Ahmedamin, Sandra	29012	1011955	7/17/2017	\$ 1,150.00	\$ 1,150.00	\$ 86.25	\$ 1,236.25	Paying court approved \$50/month payment until full debt satisfied.
4/27/2018	CE	Panourgias, Maria	28332	1009337	5/12/2017	\$ 1,580.00	\$ 1,580.00	\$ 165.90	\$ 1,745.90	3/9/20 \$200 Overdue payment received.
2/6/2020	Fire	LRNCT, LLC	27000	1039590	8/16/2019	\$ 2,100.00	\$ 2,100.00	\$ 126.00	\$ 2,226.00	Paying court approved \$50/month payment until full debt satisfied.
	Highway	Corcoran Environmental	10626	Numerous Invoices	1/6/2010 - 6/28/2010	\$ 29,250.00	\$ 24,182.43	\$ -	\$ 24,182.43	10/7/20 In the process of negotiation with the account's counsel.
										Write-off recommend

All accounts determined to be uncollectable by collections >\$1,000 sent to City Solicitor



Sharon Y. Wickens
Interim Finance Officer

CITY OF MANCHESTER

Finance Department

January 11, 2021

Committee on Accounts, Enrollment and Revenue Administration
C/o Matthew Normand, City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Attached for your review is the City of Manchester's unaudited Monthly Financial Report for the first six months of fiscal year 2021.

Expenditures:

The average unobligated balance percentage after six months should be 50% as a benchmark. All departments are within 10% of this benchmark with the exception of City Clerk, Information Systems and Department of Public Works. The overall unobligated percentage after six months is 50.42% for 2021 compared to 48.03% a year ago. Health insurance costs for 2021 are trending under budget through December. A comparison of retirement payouts through December for FY 2021 and 2020 is as follows:

	2021	2020
Payments	\$ 1,107,991	\$ 973,638
Retirements		
Police	7	4
Fire	7	4
DPW	5	9
All Other	6	7
Total	25	24

The following amounts have been transferred from the FY 2021 Contingency Account as of 12/31/2020:

Original Budget	7/1/2020	1,571,979.00
Transfer for Splash Pad/Hunt Pool/Crystal Lake Summer Funding	7/7/2020	(26,902.00)
Transfer for Public Skating Positions	9/1/2020	(14,000.00)
Transfer for Planning Department for filling critical vacancies	10/6/2020	(45,000.00)
School Charter Commission completion fund transfer	10/6/2020	5,216.88
Transfer for DPW recycling contract approval	10/20/2020	(600,000.00)
Transfer to Police Department	11/17/2020	(200,000.00)
Revised Balance - posted		691,293.88

Revenues:

Revenues for the first six months of fiscal year 2021 are \$938 thousand higher than a year ago. State revenues are \$2.9 million higher than the same period a year ago primarily due to the State Municipal Aid. Auto registrations are \$108 thousand higher and school chargebacks are \$491 thousand higher. Offsetting the increases are lower building permits by \$1.3 million. This is primarily due to several large projects requiring building permits during the first and second quarter in FY20, a change to a new billing system for alarms, and the impact on business due to the COVID19 pandemic. Interest income is also down by \$302 thousand due to lower interest rates.

Sincerely,

Sharon Y. Wickens
Interim Finance Officer

**CITY OF MANCHESTER
NEW HAMPSHIRE**



FINANCIAL REPORTS

**FOR THE SIX MONTHS ENDED
DECEMBER 31, 2020**

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE
PRELIMINARY FINANCIAL STATEMENTS
TABLE OF CONTENTS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2020
(UNAUDITED)

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Six Months Ended December 31, 2020
 (UNAUDITED)
 Budget Basis
 QT2BUDNBN1

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	FY 2021 MODIFIED BUDGET	FY 2021 OBLIGATIONS TO DATE	FY 2021 UNOBLIGATED BALANCE	FY 2021 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 35,000.00	\$ 35,000.00	50.00
ASSESSORS	655,902.00	314,264.35	341,637.65	52.09
CITY CLERK	1,022,852.00	557,276.86	465,575.14	45.52
CITY SOLICITOR	1,567,314.00	712,087.21	855,226.79	54.57
FINANCE	996,435.00	412,152.55	584,282.45	58.64
CENTRAL FLEET MANAGEMENT	3,394,961.00	1,565,533.52	1,829,427.48	53.89
INFORMATION SYSTEMS	1,786,787.00	1,124,646.95	662,140.05	37.06
MAYOR	239,156.00	106,299.57	132,856.43	55.55
OFFICE OF YOUTH SERVICES	623,414.00	289,056.52	334,357.48	53.63
HUMAN RESOURCES	775,267.00	319,556.55	455,710.45	58.78
PLANNING & COMMUNITY DEVELOPMENT	2,140,437.00	967,036.02	1,173,400.98	54.82
TAX COLLECTOR	657,558.00	317,995.38	339,562.62	51.64
FIRE	21,577,551.00	11,238,260.02	10,339,290.98	47.92
POLICE	27,576,629.00	13,325,161.75	14,251,467.25	51.68
HEALTH	3,048,884.00	1,198,131.30	1,850,752.70	60.70
DEPARTMENT OF PUBLIC WORKS	27,844,838.00	17,319,884.89	10,524,953.11	37.80
WELFARE	1,072,699.00	392,722.92	679,976.08	63.39
LIBRARY	2,079,487.00	1,033,723.67	1,045,763.33	50.29
SENIOR SERVICES	256,008.00	119,697.56	136,310.44	53.24
TOTAL AGENCIES	97,386,179.00	51,348,487.59	46,037,691.41	47.27
RESTRICTED ITEMS-				
WORKERS COMPENSATION - SALARY	684,000.00	192,527.75	491,472.25	71.85
WORKERS COMPENSATION - MEDICAL	1,683,654.00	1,397,308.91	286,345.09	17.01
HEALTH INSURANCE	11,813,720.00	5,374,014.48	6,439,705.52	54.51
DENTAL INSURANCE	712,791.00	316,490.77	396,300.23	55.60
DEATH BENEFIT	72,601.00	21,818.92	50,782.08	69.95
DISABILITY INSURANCE	61,821.00	19,639.81	42,181.19	68.23
CITY RETIREMENT	9,421,925.00	4,615,729.65	4,806,195.35	51.01
FIRE STATE PENSION	5,835,716.00	3,026,203.51	2,809,512.49	48.14
POLICE STATE PENSION	6,451,192.00	3,211,187.92	3,240,004.08	50.22
FICA	3,156,973.00	1,451,448.91	1,705,524.09	54.02
UNEMPLOYMENT	25,000.00	-	25,000.00	100.00
TUITION	50,000.00	20,943.80	29,056.20	58.11
CGL INSURANCE	1,000,000.00	473,358.67	526,641.33	52.66
TOTAL RESTRICTED ITEMS	40,969,393.00	20,120,673.10	20,848,719.90	50.89

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Six Months Ended December 31, 2020
 (UNAUDITED)
 Budget Basis
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	FY 2021 MODIFIED BUDGET	FY 2021 OBLIGATIONS TO DATE	FY 2021 UNOBLIGATED BALANCE	FY 2021 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	686,077.00	(5,216.88)	691,293.88	100.76
MPTS	452,033.00	452,033.00	-	-
CIVIC CONTRIBUTIONS	144,389.00	131,476.00	12,913.00	8.94
TRANSFER TO RESERVE ACCOUNT	1,850,000.00	1,850,000.00	-	-
NON-CITY PROGRAMS	74,563.00	74,563.48	(.48)	-
STREET LIGHTING	948,087.00	302,711.14	645,375.86	68.07
TRANSIT SUBSIDY	1,373,782.00	1,373,782.00	-	-
EMPLOYEE MEDICAL SERVICES	55,000.00	23,859.77	31,140.23	56.62
MATURING DEBT	11,863,203.00	1,865,500.90	9,997,702.10	84.27
INTEREST ON MATURING DEBT	5,349,442.00	2,355,318.68	2,994,123.32	55.97

TOTAL NON-DEPARTMENTAL ITEMS	22,796,576.00	8,424,028.09	14,372,547.91	63.05

TOTAL GENERAL FUND	\$ 161,152,148.00	\$ 79,893,188.78	\$ 81,258,959.22	50.42
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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Six Months Ended December 31, 2019
 (UNAUDITED)
 Budget Basis
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	FY 2020 MODIFIED BUDGET	FY 2020 OBLIGATIONS TO DATE	FY 2020 UNOBLIGATED BALANCE	FY 2020 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 35,000.00	\$ 35,000.00	50.00
ASSESSORS	671,400.00	300,996.06	370,403.94	55.17
CITY CLERK	1,074,350.00	494,903.03	579,446.97	53.93
MEDO	151,768.00	62,383.75	89,384.25	58.90
CITY SOLICITOR	1,494,017.00	695,615.51	798,401.49	53.44
FINANCE	1,016,066.00	504,731.64	511,334.36	50.32
CENTRAL FLEET MANAGEMENT	3,301,515.00	1,543,203.88	1,758,311.12	53.26
INFORMATION SYSTEMS	1,786,772.00	989,073.20	797,698.80	44.64
MAYOR	235,784.00	115,382.22	120,401.78	51.06
OFFICE OF YOUTH SERVICES	597,076.00	277,210.87	319,865.13	53.57
HUMAN RESOURCES	880,267.00	378,256.66	502,010.34	57.03
PLANNING & COMMUNITY DEVELOPMENT	2,164,616.00	943,990.92	1,220,625.08	56.39
TAX COLLECTOR	594,283.00	285,762.27	308,520.73	51.91
FIRE	20,972,192.00	10,798,318.28	10,173,873.72	48.51
POLICE	26,249,079.00	13,065,851.27	13,183,227.73	50.22
HEALTH	2,966,686.00	1,245,397.53	1,721,288.47	58.02
DEPARTMENT OF PUBLIC WORKS	28,351,871.00	18,690,340.07	9,661,530.93	34.08
WELFARE	961,746.00	494,658.12	467,087.88	48.57
LIBRARY	2,073,657.00	1,053,248.00	1,020,409.00	49.21
SENIOR SERVICES	236,862.00	114,572.36	122,289.64	51.63
TOTAL AGENCIES	95,850,007.00	52,088,895.64	43,761,111.36	45.66
RESTRICTED ITEMS-				
WORKERS COMPENSATION - SALARY	976,456.89	469,291.50	507,165.39	51.94
WORKERS COMPENSATION - MEDICAL	2,532,333.58	1,460,819.66	1,071,513.92	42.31
HEALTH INSURANCE	12,359,707.02	6,654,704.34	5,705,002.68	46.16
DENTAL INSURANCE	496,431.49	358,877.08	137,554.41	27.71
DEATH BENEFIT	72,601.00	23,101.04	49,499.96	68.18
DISABILITY INSURANCE	62,151.00	20,620.48	41,530.52	66.82
CITY RETIREMENT	9,187,096.49	4,607,265.64	4,579,830.85	49.85
FIRE STATE PENSION	5,695,716.00	2,974,399.24	2,721,316.76	47.78
POLICE STATE PENSION	6,159,646.01	3,076,692.93	3,082,953.08	50.05
FICA	2,993,426.22	1,524,793.83	1,468,632.39	49.06
UNEMPLOYMENT	25,000.00	5,000.00	20,000.00	80.00
TUITION	50,000.00	36,876.33	13,123.67	26.25
CGL INSURANCE	1,191,862.82	540,303.92	651,558.90	54.67
TOTAL RESTRICTED ITEMS	41,802,428.52	21,752,745.99	20,049,682.53	47.96

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 1 OF 2

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Six Months Ended December 31, 2019
 (UNAUDITED)
 Budget Basis
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	FY 2020 MODIFIED BUDGET	FY 2020 OBLIGATIONS TO DATE	FY 2020 UNOBLIGATED BALANCE	FY 2020 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
MPTS	452,033.00	452,033.00	-	-
CONTINGENCY	35,000.00	25,000.00	10,000.00	28.57
CIVIC CONTRIBUTIONS	166,760.00	161,415.00	5,345.00	3.21
NON-CITY PROGRAMS	74,563.48	74,563.48	-	-
TRANSFER TO RESERVE ACCOUNTS	1,392,000.00	-	1,392,000.00	100.00
STREET LIGHTING	903,784.00	874,700.84	29,083.16	3.22
COMMUNITY IMPROVEMENT PROGRAM	1,632,757.00	90,000.00	1,542,757.00	94.49
TRANSIT SUBSIDY	1,273,947.00	1,273,947.00	-	-
EMPLOYEE MEDICAL SERVICES	55,000.00	24,368.79	30,631.21	55.69
MATURING DEBT	12,137,778.24	4,454,528.11	7,683,250.13	63.30
INTEREST ON MATURING DEBT	5,074,866.76	2,328,339.70	2,746,527.06	54.12

TOTAL NON-DEPARTMENTAL ITEMS	23,198,489.48	9,758,895.92	13,439,593.56	57.93

TOTAL GENERAL FUND	\$ 160,850,925.00	\$ 83,600,537.55	\$ 77,250,387.45	48.03
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For The Six Months Ended December 31, 2020
 (UNAUDITED)
 Budget Basis
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	FY 2021 MODIFIED BUDGET	FY 2021 REVENUE RECOGNIZED	FY 2021 UNRECOGNIZED BALANCE	FY 2021 PERCENTAGE UNRECOGNIZED
AGENCIES-				
ASSESSORS	933,500.00	322,076.44	611,423.56	65.50
CITY CLERK	2,415,055.00	635,295.95	1,779,759.05	73.69
CITY SOLICITOR	681,317.00	359,138.00	322,179.00	47.29
FINANCE	8,247,281.00	4,413,909.42	3,833,371.58	46.48
INFORMATION SYSTEMS	205,000.00	10,000.00	195,000.00	95.12
HUMAN RESOURCES	6,000.00	6,033.61	(33.61)	(.56)
PLANNING & COMMUNITY DEVELOPMENT	3,196,000.00	1,436,069.77	1,759,930.23	55.07
TAX COLLECTOR	22,924,869.00	10,653,495.61	12,271,373.39	53.53
CENTRAL FLEET MANAGEMENT	45,000.00	29,837.78	15,162.22	33.69
FIRE	941,870.00	253,641.38	688,228.62	73.07
POLICE	1,218,308.00	204,138.40	1,014,169.60	83.24
HEALTH	2,638,657.00	721,931.92	1,916,725.08	72.64
DEPARTMENT OF PUBLIC WORKS	13,645,767.00	5,987,487.98	7,658,279.02	56.12
WELFARE	15,000.00	8,346.01	6,653.99	44.36
SENIOR SERVICES	4,500.00	-	4,500.00	100.00
TOTAL AGENCIES	\$ 57,118,124.00	\$ 25,041,402.27	\$ 32,076,721.73	56.16

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type - General Fund
 Non-Property Tax Revenues
 For The Six Months Ended December 31, 2020
 (UNAUDITED)
 Budget Basis
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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	21,140.00	30,285.98	(9,145.98)	(43.26)
INTEREST AND PENALTIES	670,000.00	393,606.72	276,393.28	41.25
CABLE FRANCHISE FEES	1,700,000.00	441,091.90	1,258,908.10	74.05

TOTAL TAXES, INTEREST AND PENALTIES	2,391,140.00	864,984.60	1,526,155.40	63.83
LICENSES AND PERMITS				
AUTO REGISTRATIONS	21,946,797.00	10,104,076.68	11,842,720.32	53.96
LICENSES	546,640.00	104,218.45	442,421.55	80.93
PERMITS	3,071,935.00	1,274,238.33	1,797,696.67	58.52

TOTAL LICENSES AND PERMITS	25,565,372.00	11,482,533.46	14,082,838.54	55.09
INTERGOVERNMENTAL				
FEDERAL REVENUES	406,000.00	181,372.34	224,627.66	55.33
PAYMENTS IN LIEU OF TAXES	895,800.00	292,645.57	603,154.43	67.33
STATE REVENUES	5,525,193.00	4,312,608.60	1,212,584.40	21.95

TOTAL INTERGOVERNMENTAL	6,826,993.00	4,786,626.51	2,040,366.49	29.89
SALES AND SERVICES				
GENERAL REVENUES	196,724.00	100,732.30	95,991.70	48.80
PUBLIC SAFETY	266,150.00	111,350.91	154,799.09	58.16
HIGHWAY	1,035,574.00	531,174.31	504,399.69	48.71
HEALTH	13,500.00	-	13,500.00	100.00
CEMETERY, PARKS & RECREATION	1,751,734.00	796,738.39	954,995.61	54.52
ZONING BOARD	69,000.00	36,781.00	32,219.00	46.69
PARKING VIOLATIONS	7,500.00	150.00	7,350.00	98.00
COURT FINES	9,000.00	1,255.64	7,744.36	86.05
OTHER FINES	-	6,100.00	(6,100.00)	-
FEES	1,171,345.00	411,702.31	759,642.69	64.85
WITNESS FEES	-	135.00	(135.00)	-

TOTAL SALES AND SERVICES	4,520,527.00	1,996,119.86	2,524,407.14	55.84
OTHER REVENUE SOURCES				
INTEREST INCOME	502,750.00	284,764.60	217,985.40	43.36
FUND TRANSFERS	2,856,195.00	-	2,856,195.00	100.00
REIMBURSEMENTS	3,125,550.00	1,256,896.41	1,868,653.59	59.79
RENTALS & LEASES	1,206,952.00	557,022.86	649,929.14	53.85
SCHOOL CHARGEBACKS	10,119,982.00	3,810,586.07	6,309,395.93	62.35
MISCELLANEOUS	2,663.00	1,867.90	795.10	29.86

TOTAL OTHER REVENUE SOURCES	17,814,092.00	5,911,137.84	11,902,954.16	66.82

TOTAL	\$ 57,118,124.00	\$ 25,041,402.27	\$ 32,076,721.73	56.16
=====				

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Six Months Ended December 31, 2020
 Modified Budget FY 2021
 (UNAUDITED)
 Budget Basis
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	ACTUAL FY 2020	MODIFIED BUDGET FY 21	DIFFERENCE ACTUAL 20 VS BUDGET 21	PERCENTAGE DIFFERENCE OF FY20 VS FY21
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	(2,014)	21,140	23,154	(1,149.65)
INTEREST AND PENALTIES	972,779	670,000	(302,779)	(31.13)
CABLE FRANCHISE FEES	1,757,127	1,700,000	(57,127)	(3.25)
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TOTAL TAXES, INTEREST AND PENALTIES	2,727,892	2,391,140	(336,752)	(12.34)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	20,236,277	21,946,797	1,710,520	8.45
LICENSES	479,715	546,640	66,925	13.95
PERMITS	4,725,828	3,071,935	(1,653,893)	(35.00)
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TOTAL LICENSES AND PERMITS	25,441,820	25,565,372	123,552	.49
INTERGOVERNMENTAL				
FEDERAL REVENUES	239,640	406,000	166,360	69.42
PAYMENTS IN LIEU OF TAXES	895,764	895,800	36	-
STATE REVENUES	5,636,375	5,525,193	(111,182)	(1.97)
	-----	-----	-----	-----
TOTAL INTERGOVERNMENTAL	6,771,779	6,826,993	55,214	.82
SALES AND SERVICES				
GENERAL REVENUES	304,654	196,724	(107,930)	(35.43)
PUBLIC SAFETY	248,262	266,150	17,888	7.21
HIGHWAY	1,065,841	1,035,574	(30,267)	(2.84)
HEALTH	4,640	13,500	8,860	190.95
CEMETERY, PARKS & RECREATION	1,596,975	1,751,734	154,759	9.69
ZONING BOARD	69,190	69,000	(190)	(.27)
PARKING VIOLATIONS	5,950	7,500	1,550	26.05
COURT FINES	7,350	9,000	1,650	22.45
OTHER FINES	13,250	-	(13,250)	(100.00)
FEES	1,161,304	1,171,345	10,041	.86
WITNESS FEES	14,452	-	(14,452)	(100.00)
	-----	-----	-----	-----
TOTAL SALES AND SERVICES	4,491,868	4,520,527	28,659	.64
OTHER REVENUE SOURCES				
INTEREST INCOME	883,308	502,750	(380,558)	(43.08)
FUND TRANSFERS	3,062,411	2,856,195	(206,216)	(6.73)
REIMBURSEMENTS	3,667,573	3,125,550	(542,023)	(14.78)
RENTALS & LEASES	766,271	1,206,952	440,681	57.51
SCHOOL CHARGEBACKS	9,088,194	10,119,982	1,031,788	11.35
MISCELLANEOUS	35,334	2,663	(32,671)	(92.46)
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TOTAL OTHER REVENUE SOURCES	17,503,091	17,814,092	311,001	1.78
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TOTAL	\$ 56,936,450	\$ 57,118,124	\$ 181,674	.32
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City of Manchester, New Hampshire
Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Six Months Ended December 31, 2020 and 2019
(UNAUDITED)
Budget Basis
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	6 MONTH ACTUAL FY 2020	6 MONTH ACTUAL FY 2021	DIFFERENCE ACTUAL 20 VS ACTUAL 21	PERCENTAGE DIFFERENCE OF FY20 VS FY21
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	(24,928)	30,285	55,213	(221.49)
INTEREST AND PENALTIES	452,128	393,606	(58,521)	(12.94)
CABLE FRANCHISE FEES	438,354	441,091	2,737	.62
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TOTAL TAXES, INTEREST AND PENALTIES	865,554	864,984	(569)	(.07)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	9,995,586	10,104,076	108,490	1.09
LICENSES	98,210	104,218	6,008	6.12
PERMITS	3,136,379	1,274,238	(1,862,140)	(59.37)
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TOTAL LICENSES AND PERMITS	13,230,175	11,482,533	(1,747,641)	(13.21)
INTERGOVERNMENTAL				
FEDERAL REVENUES	92,464	181,372	88,908	96.15
PAYMENTS IN LIEU OF TAXES	783,264	292,645	(490,618)	(62.64)
STATE REVENUES	1,406,444	4,312,608	2,906,164	206.63
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TOTAL INTERGOVERNMENTAL	2,282,172	4,786,626	2,504,454	109.74
SALES AND SERVICES				
GENERAL REVENUES	225,811	100,732	(125,078)	(55.39)
PUBLIC SAFETY	140,969	111,350	(29,618)	(21.01)
HIGHWAY	517,203	531,174	13,971	2.70
HEALTH	3,440	-	(3,440)	(100.00)
CEMETERY, PARKS & RECREATION	824,176	796,738	(27,437)	(3.33)
ZONING BOARD	40,990	36,781	(4,209)	(10.27)
PARKING VIOLATIONS	4,150	150	(4,000)	(96.39)
COURT FINES	6,016	1,255	(4,760)	(79.13)
OTHER FINES	6,625	6,100	(525)	(7.92)
FEES	399,170	411,702	12,532	3.14
WITNESS FEES	14,403	135	(14,268)	(99.06)
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TOTAL SALES AND SERVICES	2,182,953	1,996,119	(186,833)	(8.56)
OTHER REVENUE SOURCES				
INTEREST INCOME	587,207	284,764	(302,442)	(51.51)
FUND TRANSFERS	50	-	(50)	(100.00)
REIMBURSEMENTS	1,427,877	1,256,896	(170,980)	(11.97)
RENTALS & LEASES	203,302	557,022	353,720	173.99
SCHOOL CHARGEBACKS	3,319,889	3,810,586	490,697	14.78
MISCELLANEOUS	4,196	1,867	(2,328)	(55.48)
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TOTAL OTHER REVENUE SOURCES	5,542,521	5,911,137	368,616	6.65
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TOTAL	\$ 24,103,375	\$ 25,041,402	\$ 938,027	3.89
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City of Manchester, New Hampshire
Parking Division
Budgetary basis
For the six months ended December 31, 2020

(unaudited)

Object Code Description	2021 Revised Budget	July- December 2020 Activity	2021 Balance
Intergovernmental Total	-	-	-
Charges for Services Total	1,497,150	558,143	954,392
Licenses & Permits Total	2,846,500	1,199,542	1,646,958
Interest Total	25,450	1,093	24,357
Other Revenue Total	634,958	308,638	326,320
Grand Total	5,004,058	2,067,416	2,936,642
Salaries & Wages Total	646,388	283,153	363,235
Employee Benefits Total	379,225	188,028	191,197
Purchased Professional Services Total	14,500	7,112	7,388
Purchased Property Services Total	816,440	296,421	520,019
Other Purchased Services Total	70,100	38,500	31,600
Supplies & Materials Total	100,000	25,266	74,734
Capital Outlay Total	-	-	-
Miscellaneous Total	213,270	48,548	164,722
Non-Departmental Total	258,040	20,579	237,461
Miscellaneous-Reimburse City Total	2,506,095	-	2,506,095
Grand Total	5,004,058	907,607	4,096,451
Excess (deficit) of revenues over expenditures	-	1,159,809	(1,159,809)